

Internal Service Funds
Combining Statement of Net Assets
December 31, 2006

	Equipment Rental	Risk Management	Pits & Quarries	Facilities
Assets				
Current Assets:				
Cash & Cash Equivalents	\$ 2,484,530	\$ 2,386	\$ 125,579	\$ 262,884
Investments	1,418,842	3,386,705	71,728	150,156
Accounts Receivable		-	-	-
Interest Receivable		94,040	-	-
Notes/Contracts Receivable		-	-	-
Other Current Receivables	1,017	687	-	-
Due from Other Funds	368,112	-	29,900	31,749
Interfund Loan Receivable		-	-	-
Due from Other Governmental Units	53,968	-	-	-
Inventories	318,939	-	333,632	6,135
Prepayments	46	190,430	-	12,844
Restricted Assets:				
Investments		5,257,683	-	-
Long-Term Assets:				
Notes/Contracts Receivable		-	-	-
Land	491,833	-	224,141	-
Buildings & Structures, Net	1,678,667	-	-	-
Other Improvements, Net	435,246	-	-	-
Machinery & Equipment, Net	5,051,881	-	-	11,531
Construction in Progress	-	-	-	-
Total Assets	\$ 12,303,081	\$ 8,931,931	\$ 784,980	\$ 475,299
Liabilities				
Current Liabilities:				
Accounts/Vouchers Payable	\$ 51,933	\$ 5,796	\$ 1,577	\$ 97,664
Claims & Judgments Payable		1,479,823	-	-
Due to Other Funds	234	54	970	8,043
Due to Other Governmental Units	2,584	12,405	-	9,180
Accrued Employee Benefits	34,101	-	-	56,901
Custodial Accounts		-	-	-
Long-Term Liabilities:				
Employee Leave Benefits	94,617	-	-	143,494
Total Liabilities	183,469	1,498,078	2,547	315,282
Net Assets				
Invested in Capital Assets	7,657,627	-	224,141	11,531
Restricted for Risk Management/County	-	5,257,683	-	-
Unreserved	4,461,985	2,176,170	558,292	148,486
Total Net Assets	\$ 12,119,612	\$ 7,433,853	\$ 782,433	\$ 160,017

Internal Service Funds
Combining Statement of Net Assets
December 31, 2006

	County Insurance	Information Services	Totals
Assets			
Current Assets:			
Cash & Cash Equivalents	\$ 35,000	\$ 381,467	\$ 3,291,846
Investments	836,826	217,889	6,082,146
Accounts Receivable	-	536	536
Interest Receivable	7,451	-	101,491
Notes/Contracts Receivable	-	-	-
Other Current Receivables	575	-	2,279
Due from Other Funds	45	29,755	459,561
Interfund Loan Receivable	-	-	-
Due from Other Governmental Units	214	47,988	102,170
Inventories	-	1,862	660,568
Prepayments	24,382	-	227,702
Restricted Assets:			
Investments	723,855	-	5,981,538
Long-Term Assets:			
Notes/Contracts Receivable	-	-	-
Land	-	-	715,974
Buildings & Structures, Net	-	-	1,678,667
Other Improvements, Net	-	-	435,246
Machinery & Equipment, Net	-	204,390	5,267,802
Construction in Progress	-	-	-
Total Assets	\$ 1,628,348	\$ 883,887	\$ 25,007,526
Liabilities			
Current Liabilities:			
Accounts/Vouchers Payable	\$ 7,275	\$ 13,851	\$ 178,096
Claims & Judgments Payable	334,983	-	1,814,806
Due to Other Funds	-	54,888	64,189
Due to Other Governmental Units	-	2,460	26,629
Accrued Employee Benefits	-	36,841	127,843
Custodial Accounts	-	128	128
Long-Term Liabilities:			
Employee Leave Benefits	-	66,024	304,135
Total Liabilities	342,258	174,192	2,515,826
Net Assets			
Invested in Capital Assets	-	204,390	8,097,689
Restricted for Risk Management/County	723,855	-	5,981,538
Unreserved	562,235	505,305	8,412,473
Total Net Assets	\$ 1,286,090	\$ 709,695	\$ 22,491,700